IAC Ch 8, p.1

199—8.5(476) Rate-regulated utilities. A penalty assessed by the board pursuant to this rule against a utility must be recorded by the utility as a below-the-line, miscellaneous deduction from the income account and shall not be included directly or indirectly in the utility's rates or charges to customers.

This rule is intended to implement Iowa Code sections 476.20 and 476.51.